



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## CENTRAL BOARD OF DIRECT TAXES

### NOTIFICATION

#### INCOME-TAX

*New Delhi, the 13th January 1966*

**S.O. 189.**—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Amendment) Rules, 1966.
2. In the Income-tax Rules, 1962, in rule 3, after sub-clause (1) of clause (1) of the Explanation, the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1965, namely:—

“(ia) where the accommodation is provided—

- (A) by a Corporation established by a Central, State or Provincial Act, or by a company in which not less than forty per cent. of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a Corporation owned by that Bank, or
- (B) by a body or undertaking, including a society registered under the Societies Registration Act, 1860 (21 of 1860), financed wholly or mainly by the Government,

to any officer of Government whose services have been lent to it or to any individual employed by it after his retirement from the

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service of Government, an amount equal to one-tenth of the salary due to such officer or individual, as the case may be, in respect of the period during which the said accommodation was occupied by him during the previous year;”.

[No. 3/F. No. 3(44)-65/TPL.]

V. RAMASWAMI IYER, Secy.